

The Charity Registration Number is :- 1197916

BIRMINGHAM MASJID AND DAWAH CENTRE

Trustees' Report and Accounts

31 March 2023

BIRMINGHAM MASJID AND DAWAH CENTRE

Report and accounts for the period ended 31 March 2023

Contents

	Page
Charity information	1
Trustees' Annual Report	1
Statement of Trustees' responsibilities	3
Independent Accountant's Report	4
<i>Funds Statements:-</i>	
Statement of Financial Activities	5
Movements in funds	5
Balance sheet	8
Notes to the accounts	9-14

BIRMINGHAM MASJID AND DAWAH CENTRE

Trustees' Annual Report for the period from 14 February 2022 to 31 March 2023

The Trustees present their Report and Accounts for the period ended 31 March 2023.

The legal name of the charity is:- BIRMINGHAM MASJID AND DAWAH CENTRE.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1197916.

The charity is constituted as a Charitable Incorporated Organisation (CIO) in England & Wales. The governing document of the charity is the constitution of the CIO as approved by the Charity Commission in England & Wales (CCEW) .

The governing document is dated 14 February 2022

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The trustees are all individuals and served during the accounting period-

1. Lutfur Rahman BELAL
2. Abdullah Mohammad ISMAIL
3. Farida BEGUM
4. Halima BEGUM
5. Abu Tahir Md MUKARRAM HASAN
6. Amrana HASIN
7. Al-Hajj Farid MIAH
8. Syed Jamirul ISLAM

BIRMINGHAM MASJID AND DAWAH CENTRE

Trustees' Annual Report for the period from 14 February 2022 to 31 March 2023

The principal operating address, telephone number, email and web addresses of the charity are:-

148 Berners Street
Lozells
Birmingham, B19 2DR
Telephone 7871373984

Email Address bmdcmasjid@gmail.com Web address www.bmdcmasjid.org.uk

Charity has been delivering wide range of services for the muslim and non-muslim in Birmingham City area often in partnership with other relevant local organisation and charities.

In this reporting period charity has provided the followings:

1. Daily Prayer - facilitate to perform the daily five times prayer for the muslim worshipers' only.
2. Religious teaching and learning facilities- this have been provided by daily evening supplementary classes for young people, weekly lectures and seminars for the adults and provide/distribute learning materials, books and leaflets free of cost to the public.
3. Other activities - The charity has provided support to the needy people with foods, clothing and general information and guidance as required during the post COVID-19 period.

The main activities undertaken during the period to further the charity's purpose for the public benefit.

As a newly formed charity, the charity has a strong impact in the local community by their activities and also make many networks with like minded organisations around. This makes the charity stronger and improve the ability to provide services in a large scale in the future which may include interfaith dialogues, awareness and seminars about islamophobia and other racial intolerance, masjid open days for public to give the opportunity to create new networks and connections with Muslims and non Muslims.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The main achievements and performance of the charity during the period.

During the period the charity has provided as below:

- daily five times prayers which nearly 150 each time worshipers have performed their religious duty.
- nearly 200 young people have taken religious and moral education from the evening supplementary lessons.
- nearly 150 young people have learnt to read and write the arabic language from the supplementary lessons.
- around 1000 free books, booklets and leaflets have been distributed to the public.
- free 500 food pack and general advice provided end of the COVID-19 period.

The trustees' bankers and advisors

Bankers	Barclays Bank
Accountants	Eastern Accountants 25 Cabot square, London E14 4QZ

BIRMINGHAM MASJID AND DAWAH CENTRE

Trustees' Annual Report for the period from 14 February 2022 to 31 March 2023

Statement of Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 4 December 2023.


LutfurRahmabBelal (Apr 17, 2024 14:30 GMT+1)

LUTFUR RAHMAN BELAL
Trustee

BIRMINGHAM MASJID AND DAWAH CENTRE

Report of the Independent Examiner to the Trustees of the charity on the accounts for the period ended 31 March 2023

I report to the Trustees on my examination of the financial statements of the charity on pages 5 to for the period ended 31 March 2023 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and under the historical cost convention and the accounting policies set out on page 9-14.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 3, you, the charity's Trustees, are responsible for the preparation of the financial statements in accordance with the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by with Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view, which is not a matter considered as part of an independent examination;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Mohammad Hannan Miajee FCCA - Independent Examiner

Chartered Certified Accountants

25 Cabot Square

Canary Wharf

London E14 4QZ

This report was signed on 12 April 2024

BIRMINGHAM MASJID AND DAWAH CENTRE - Statement of Financial Activities for the period ended 31 March 2023

Statement of Financial Activities for the period ended 31 March 2023

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds
		2023 £	2023 £	2023 £
Income & Endowments from:				
Donations & Legacies	A1	55,619	-	55,619
Expenditure on:				
Raising funds	B1	1,945	-	1,945
Charitable activities	B2	34,918	-	34,918
Total expenditure	B	36,863	-	36,863
Net income for the year		18,756	-	18,756
Transfers between funds	C	-	-	-
Net income after transfers	A-B-C	18,756	-	18,756
Net movement in funds		18,756	-	18,756
Reconciliation of funds:-	E	-	-	-
Total funds carried forward		18,756	-	18,756

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

Movements in revenue and capital funds for the period from 14 February 2022 to 31 March 2023

Revenue accumulated funds

	Unrestricted Funds	Restricted Funds	Total Funds
	2023 £	2023 £	2023 £
Recognised gains and losses before transfers	18,756	-	18,756
	18,756	-	18,756
Closing revenue funds	18,756	-	18,756

**BIRMINGHAM MASJID AND DAWAH CENTRE - Statement of Financial
Activities for the period ended 31 March 2023**

Summary of funds	Unrestricted and Designated funds	Restricted Funds	Total Funds
	2023	2023	2023
	£	£	£
Revenue accumulated funds	18,756	-	18,756

**BIRMINGHAM MASJID AND DAWAH CENTRE - Statement of Financial
Activities for the period ended 31 March 2023**

**BIRMINGHAM MASJID AND DAWAH CENTRE
Income and Expenditure Account for the period from 14 February 2022 to 31
March 2023 as required by the Companies Act 2006**

	2023 £
Income	
Income from operations	55,619
Gross income in the period before exceptional items	55,619
Gross income in the period including exceptional items	55,619
Expenditure	
Charitable expenditure, excluding depreciation and amortisation	33,718
Fundraising costs	1,945
Governance costs	1,200
Total expenditure in the period	36,863
Net income before tax in the financial year	18,756
Tax on surplus on ordinary activities	-
Net income after tax in the financial year	18,756
Retained surplus for the financial year	18,756

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

BIRMINGHAM MASJID AND DAWAH CENTRE - Balance Sheet as at 31 March 2023

	Note	SORP Ref	2023 £
Current assets		B	
Cash at bank and in hand		B1	18,756
Net current assets			18,756
The total net assets of the charity			<u>18,756</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

Unrestricted Revenue Funds	7	D3	18,756
Designated Funds			18,756
Total charity funds			<u>-</u> <u>18,756</u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 4.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

LUTFUR RAHMAN BELAL

Trustee

Approved by the board of trustees on 4 December 2023

BIRMINGHAM MASJID AND DAWAH CENTRE

Notes to the Accounts for the period from 14 February 2022 to 31 March 2023

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

2 Staff costs and emoluments

Salary costs	2023
	£
Gross Salaries excluding trustees and key management personnel	12,667
Total salaries, wages and related costs	12,667

3 Income and Expenditure account summary

	2023
	£
At 14 February 2022	-
Surplus after tax for the year	18,756
At 31 March 2023	18,756

4 Ultimate controlling party

The charity is under the control of its legal members.

BIRMINGHAM MASJID AND DAWAH CENTRE

Detailed analysis of income and expenditure for the period from 14 February 2022 to 31 March 2023 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

5 Donations, Grants and Legacies

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds
	2023	2023	2023
	£	£	£
Donations and gifts from individuals			
Community individuals	55,619	-	55,619
Total donations and gifts from individuals	55,619	-	55,619
Total Donations, Grants and Legacies			
Total Donations, Grants and Legacies A1	55,619	-	55,619

6 Expenditure on charitable activities - Direct spending

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds
	2023	2023	2023
	£	£	£
Current Year			
Gross wages and salaries - charitable activities	12,667	-	12,667
Marketing and advertising of charitable services	957	-	957
Total direct spending B2a	13,624	-	13,624

7 Support costs for charitable activities

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds
	2023	2023	2023
	£	£	£
Current Year			
Premises Expenses			
Rates and water charges	490	-	490
Light heat and power	8,898	-	8,898
Premises repairs, renewals and maintenance	6,875	-	6,875
Property insurance	3,100	-	3,100

BIRMINGHAM MASJID AND DAWAH CENTRE

Detailed analysis of income and expenditure for the period from 14 February 2022 to 31 March 2023 as required by the SORP 2015

Administrative overheads

Telephone, fax and internet	75	-	75
Postage	50	-	50
Software licences and expenses	465	-	465

Financial costs

Bank charges	141	-	141
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Support costs before reallocation	B2d	20,094	-	20,094
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Total support costs - Current Year		20,094	-	20,094
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The basis of allocation of costs between activities is described under accounting policies

All the expenditure in the prior year was unrestricted.

The basis of allocation of costs between activities is described under accounting policies

8 Other Expenditure - Governance costs

Current Year		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds
		2023	2023	2023
		£	£	£
Reporting Accountant fees		1,200	-	1,200
Total Governance costs	B2e	1,200	-	1,200

9 Total Charitable expenditure

Current Year		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds
		2023	2023	2023
		£	£	£
Total direct spending	B2a	13,624	-	13,624
Total support costs	B2d	20,094	-	20,094
Total Governance costs	B2e	1,200	-	1,200
Total charitable expenditure	B2	34,918	-	34,918

10 Expenditure on raising funds and costs of investment management

Current year Current year Current year

BIRMINGHAM MASJID AND DAWAH CENTRE

Detailed analysis of income and expenditure for the period from 14 February 2022 to 31 March 2023 as required by the SORP 2015

<i>Current Year</i>		Unrestricted Funds	Restricted Funds	Total Funds
		2023	2023	2023
		£	£	£
Cost of fundraising activities		1,945	-	1,945
Total fundraising costs	B1	1,945	-	1,945

BIRMINGHAM MASJID AND DAWAH CENTRE

Activity analysis of Income and expenditure for the for the period from 14 February 2022 to 31 March 2023

This analysis is classssified by activity and not by conventional nominal descriptions.

11 Analysis of income by activity

	SOFA ref	2023 £	2022 £
Activity			
Summary of Total Income, including the items above			
Donations & Legacies	A1	55,619	-
Categories of income			
Income from exchange transactions		55,619	-

12 Analysis of charitable expenditure by activity

Activity

Summary of charitable costs by activity

	Direct costs	Support costs	Grant funding of activities	Total	Total
	2023 £	2023 £	2023 £	2023 £	2022 £
Total Governance costs as detailed in Note 8	-	1,200	-	1,200	-
A1. Expenditure on charitable activities directly attributable to activities				13,624	
B3. Premises Expenses				19,363	
B4. Administrative overheads				590	
B6. Financial costs				141	
Total charitable expenditure	-	1,200	-	34,918	-

The basis of allocation of costs between activities is described under accounting policies

The breakdown of this expenditure by type of spending (ie nominal classification) is detailed in note 9

13 Analysis of non charitable expenditure by activity

Activity

BIRMINGHAM MASJID AND DAWAH CENTRE

Activity analysis of Income and expenditure for the for the period from 14 February 2022 to 31 March 2023

<i>Fundraising activities</i>	Fundraising activities 2023 £	Fundraising activities 2022 £
Direct fundraising costs	1,945	-
 Governance costs	 Governance costs 2023 £	 Governance costs 2022 £
Other Expenditure - Governance costs as detailed in Note 8	1,200	-
 Total non charitable expenditure	 2023 £	 2022 £
Total costs of Fundraising activities	1,945	-
 Total non charitable expenditure	 1,945	 -

BIRMINGHAM MASJID AND DAWAH CENTRE_Accounts for YE 31 March 2023

Final Audit Report

2024-04-17

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